

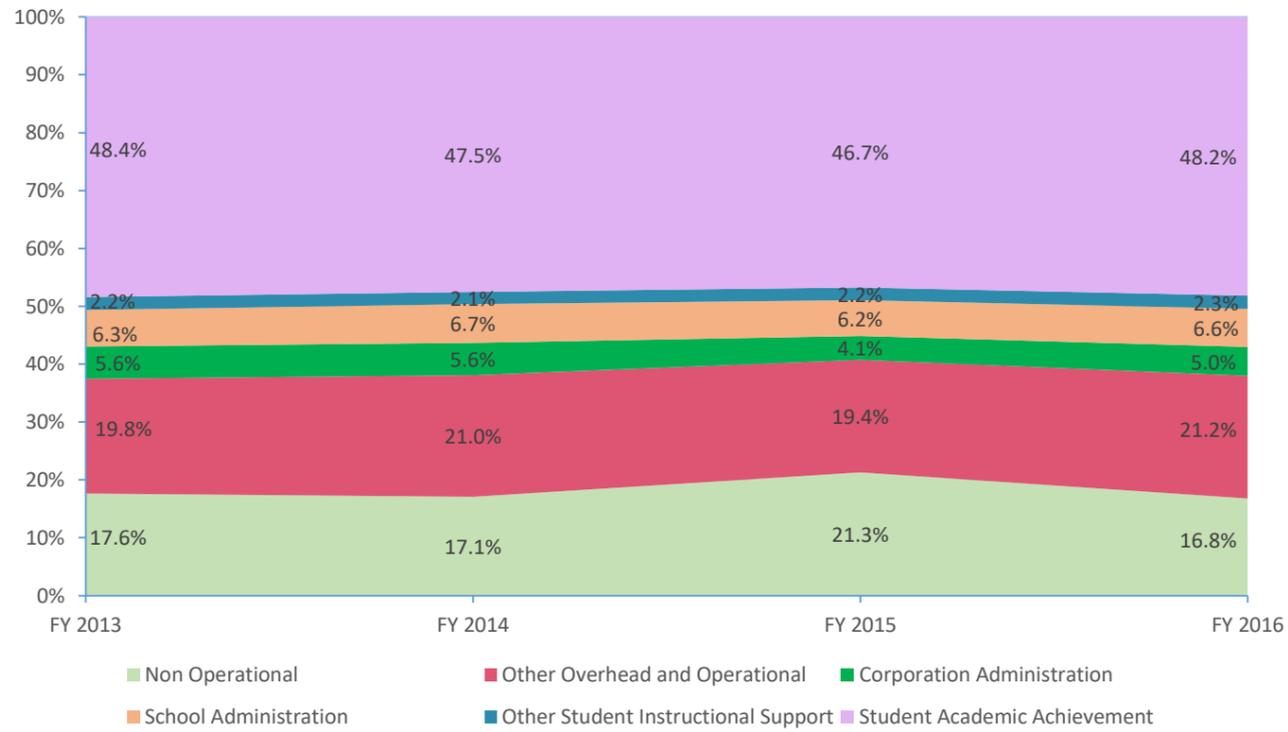
School Corporation Expenditures by Account
Biannual Financial Report Data
Covington Community Sch Corp (2440)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$4,767,794	49.0%	\$4,633,102	46.1%	\$4,357,361	48.4%	\$4,472,162	47.5%	\$4,489,129	46.7%	\$4,579,380	48.2%
Student Instructional Support	\$769,954	7.9%	\$959,036	9.5%	\$770,054	8.6%	\$828,598	8.8%	\$804,842	8.4%	\$843,312	8.9%
Total	\$5,537,748	56.9%	\$5,592,138	55.6%	\$5,127,414	57.0%	\$5,300,759	56.3%	\$5,293,971	55.1%	\$5,422,693	57.0%

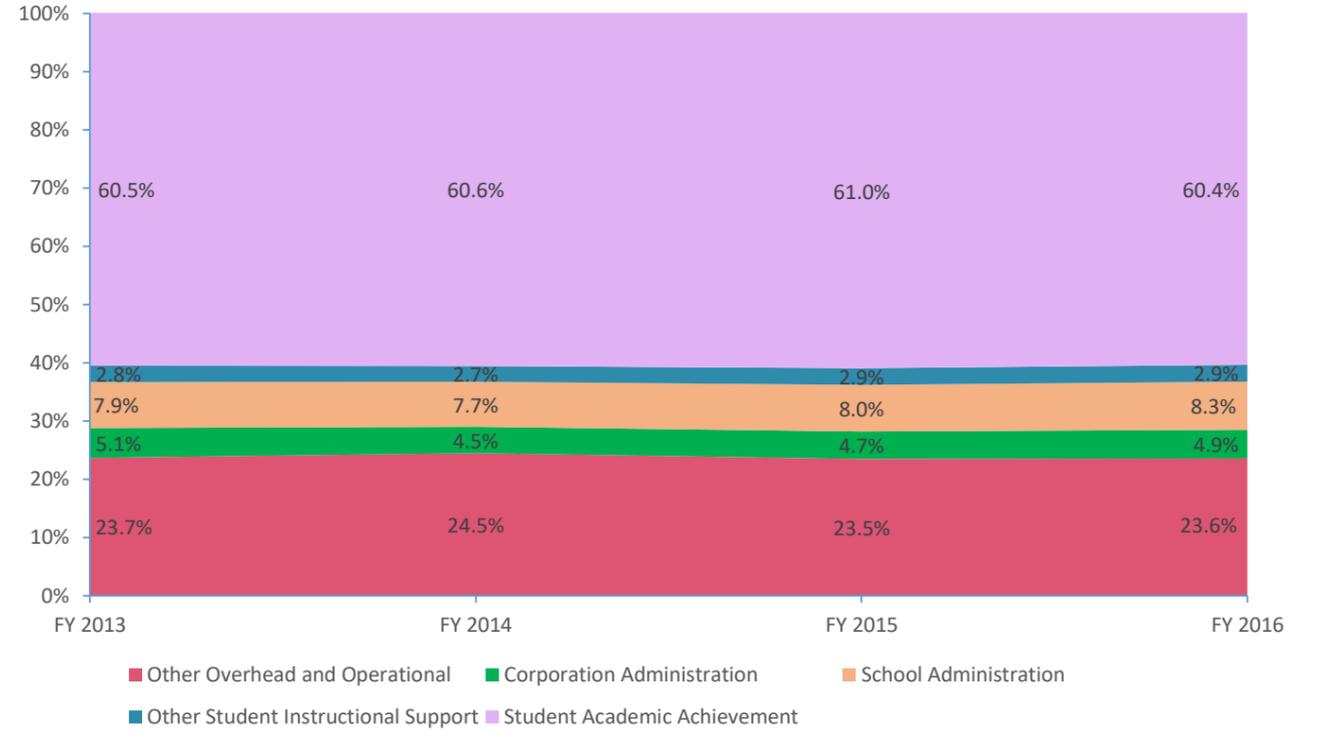
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,126,338	21.9%	\$2,573,450	25.6%	\$2,287,414	25.4%	\$2,503,392	26.6%	\$2,263,875	23.6%	\$2,490,620	26.2%
Non Operational	\$2,061,353	21.2%	\$1,895,152	18.8%	\$1,588,150	17.6%	\$1,607,393	17.1%	\$2,044,940	21.3%	\$1,596,296	16.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,187,691	43.1%	\$4,468,601	44.4%	\$3,875,564	43.0%	\$4,110,784	43.7%	\$4,308,815	44.9%	\$4,086,916	43.0%

Grand Total	\$9,725,439	\$10,060,739	\$9,002,979	\$9,411,544	\$9,602,786	\$9,509,609
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11025	Regular Programs	Non Special Education Preschool	\$8,000	\$0	\$0	\$0	-100.0%	NA	NA
11050	Regular Programs	Full Day Kindergarten	\$130,845	\$236,770	\$245,426	\$130,748	-0.1%	-44.8%	-46.7%
11100	Regular Programs	Elementary	\$985,287	\$1,137,605	\$1,291,585	\$1,387,960	40.9%	22.0%	7.5%
11200	Regular Programs	Middle/Junior High	\$468,986	\$579,032	\$530,489	\$549,847	17.2%	-5.0%	3.6%
11300	Regular Programs	High School	\$707,186	\$881,620	\$913,008	\$899,356	27.2%	2.0%	-1.5%
11350	Regular Programs	High School - Academic Honors Diploma	\$14,430	\$1,500	\$0	\$0	-100.0%	-100.0%	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$15,600	\$15,600	NA	NA	0.0%
11420	Regular Programs	Vocational Education - Agriculture B	\$44,130	\$64,744	\$70,526	\$72,156	63.5%	11.4%	2.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$52,968	\$65,948	\$66,245	\$67,515	27.5%	2.4%	1.9%
11510	Regular Programs	Vocational Education - Cooperative Education	\$66,787	\$135,670	\$129,433	\$141,209	111.4%	4.1%	9.1%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$0	\$7,500	\$0	\$0	NA	-100.0%	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$7,500	\$0	\$0	NA	-100.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$4,431	\$38,444	\$1,270	\$27,045	510.3%	-29.7%	2029.9%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$40,614	\$68,095	\$94,447	\$92,015	126.6%	35.1%	-2.6%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$67,588	\$263,820	\$188,545	\$195,317	189.0%	-26.0%	3.6%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$76,161	\$0	\$0	\$0	-100.0%	NA	NA
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$5,909	\$1,275	\$160	\$580	-90.2%	-54.5%	262.5%
12520	Special Programs	Culturally Different - Compensatory	\$83,792	\$138,016	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$262,336	\$235,958	\$282,415	\$281,054	7.1%	19.1%	-0.5%
12810	Special Programs	Special Education Preschool	\$32,995	\$22,849	\$8,617	\$10,410	-68.4%	-54.4%	20.8%
12900	Special Programs	Other Special Programs	\$2,691	\$0	\$13,636	\$18,083	572.1%	NA	32.6%
14100	Summer School Programs	Elementary	\$0	\$32,913	\$9,035	\$6,110	NA	-81.4%	-32.4%
14200	Summer School Programs	Middle/Junior High School	\$9,154	\$3,722	\$1,626	\$216	-97.6%	-94.2%	-86.7%
14300	Summer School Programs	High School	\$15,529	\$7,344	\$8,792	\$9,885	-36.3%	34.6%	12.4%
16100	Remediation	Remediation Testing	\$45,555	\$2,103	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$30	\$16,248	\$5,961	\$9,744	32380.4%	-40.0%	63.5%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$280,397	\$245,226	\$246,580	\$214,315	-23.6%	-12.6%	-13.1%
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$0	\$110,965	\$136,011	\$175,477	NA	58.1%	29.0%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$128	\$0	\$0	NA	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$1,292	\$0	NA	NA	-100.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$0	\$38,153	\$38,441	NA	NA	0.8%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$34,861	\$19,234	\$7,156	\$11,024	-68.4%	-42.7%	54.0%
22220	Instruction	Library/Media Services - School Library	\$93,378	\$136,412	\$69,479	\$60,763	-34.9%	-55.5%	-12.5%
22230	Instruction	Library/Media Services - Audiovisual	\$3,263	\$5,809	\$45	\$9,216	182.4%	58.6%	20402.8%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$93,751	\$28,715	\$73,663	\$75,050	-19.9%	161.4%	1.9%
22360	Instruction	Instruc. Related Tech. - Network Support	\$105,825	\$14,530	\$0	\$0	-100.0%	-100.0%	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$0	\$4,863	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$55,179	\$98,880	\$2,908	\$36,729	-33.4%	-62.9%	1163.1%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$163	\$650	\$0	\$0	-100.0%	-100.0%	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$51,695	\$23,875	\$37,029	\$38,651	-25.2%	61.9%	4.4%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$222,036	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$4,065,954	\$4,633,102	\$4,489,129	\$4,579,380	12.6%	-1.2%	2.0%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$154,816	\$190,752	\$155,422	\$160,073	3.4%	-16.1%	3.0%
21240	Students	Guidance Services - Information Services	\$2,968	\$2,244	\$500	\$0	-100.0%	-100.0%	-100.0%
21340	Students	Health Services - Nurse Services	\$42,554	\$63,142	\$54,311	\$56,202	32.1%	-11.0%	3.5%
21390	Students	Health Services - Other Health Services	\$1,517	\$98	\$192	\$576	-62.0%	485.7%	200.0%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$850	\$0	\$0	\$0	-100.0%	NA	NA
24100	School Administration	Office of The Principal	\$408,988	\$702,799	\$594,416	\$626,461	53.2%	-10.9%	5.4%
Student Instructional Support Total			\$611,693	\$959,036	\$804,842	\$843,312	37.9%	-12.1%	4.8%
Overhead and Operational									

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
23120	General Administration	Board of Education - Service Area Assistants	\$124,883	\$181,172	\$117,209	\$128,138	2.6%	-29.3%	9.3%
23150	General Administration	Board of Education - Legal Services	\$1,494	\$11,158	\$2,255	\$3,850	157.6%	-65.5%	70.7%
23160	General Administration	Board of Education - Promotion Expenses	\$3,130	\$2,552	\$1,590	\$3,722	18.9%	45.8%	134.1%
23210	General Administration	Executive Administration - Office of The Superintendent	\$96,477	\$147,178	\$150,778	\$148,492	53.9%	0.9%	-1.5%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$5,598	\$6,098	\$0	\$0	-100.0%	-100.0%	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$222	\$16,663	\$452	\$1,114	401.8%	-93.3%	146.7%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$646	\$5,367	NA	NA	731.4%
25196	Central Services	Fiscal Services - Other - Cash Change	\$549	\$550	\$650	\$800	45.7%	45.5%	23.1%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$610	\$0	\$0	\$0	-100.0%	NA	NA
25730	Central Services	Personnel Services - Personnel Services	\$0	\$92,363	\$11,535	\$11,967	NA	-87.0%	3.7%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$76,774	\$62,991	\$66,802	NA	-13.0%	6.1%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$0	\$16,217	\$35,579	NA	NA	119.4%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$23,517	\$19,725	NA	NA	-16.1%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$8,358	\$48,812	NA	NA	484.0%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$753,844	\$988,353	\$635,531	\$636,837	-15.5%	-35.6%	0.2%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$23,901	\$0	\$0	\$0	-100.0%	NA	NA
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$102,958	\$35,721	\$133,851	\$184,262	79.0%	415.8%	37.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,251	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$23,411	\$22,004	NA	NA	-6.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$146,853	\$80,243	\$86,443	\$86,418	-41.2%	7.7%	0.0%
27010	Student Transportation	Service Area Direction	\$0	\$52,696	\$56,064	\$57,186	NA	8.5%	2.0%
27100	Student Transportation	Vehicle Operation	\$0	\$0	\$21,525	\$38,745	NA	NA	80.0%
27200	Student Transportation	Monitoring Services	\$0	\$0	\$2,767	\$5,569	NA	NA	101.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$22,564	\$60,621	\$119,418	\$103,943	360.7%	71.5%	-13.0%
27400	Student Transportation	Purchase of School Buses	\$60,633	\$42,910	\$41,656	\$140,737	132.1%	228.0%	237.9%
27700	Student Transportation	Contracted Transportation Services	\$319,330	\$293,505	\$289,317	\$279,639	-12.4%	-4.7%	-3.3%
27900	Student Transportation	Other Student Transportation Services	\$1,086	\$43,633	\$10,084	\$11,799	986.7%	-73.0%	17.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$131,624	\$227,728	\$201,397	\$205,085	55.8%	-9.9%	1.8%
31400	Food Services Operations	Food Purchases	\$162,444	\$205,106	\$211,412	\$210,393	29.5%	2.6%	-0.5%
31900	Food Services Operations	Other Food Services	\$26,722	\$8,426	\$34,800	\$33,635	25.9%	299.2%	-3.3%
Overhead and Operational Total			\$1,986,174	\$2,573,450	\$2,263,875	\$2,490,620	25.4%	-3.2%	10.0%
Non Operational									
33300	Category not Specified	Civic Services	\$1,000	\$0	\$0	\$0	-100.0%	NA	NA
33400	Category not Specified	Athletic Coaches	\$176,294	\$194,885	\$166,731	\$168,226	-4.6%	-13.7%	0.9%
43000	Category not Specified	Professional Services	\$11,190	\$46,382	\$31,288	\$30,000	168.1%	-35.3%	-4.1%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$1,086,281	\$999,518	\$648,854	\$210,221	-80.6%	-79.0%	-67.6%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$68,617	\$17,037	\$12,441	\$38,287	-44.2%	124.7%	207.8%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$29,685	\$27,788	\$38,846	\$32,725	10.2%	17.8%	-15.8%
46000	Category not Specified	Purchase of Moveable Equipment	\$37,025	\$9,969	\$220	\$0	-100.0%	-100.0%	-100.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$79,713	(\$87,652)	\$0	\$0	-100.0%	100.0%	NA
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$180,000	\$0	NA	NA	-100.0%
52200	Interest on Debt	Temporary Loans	\$0	\$71,821	\$0	\$0	NA	-100.0%	NA
52500	Interest on Debt	Bond Anticipation Notes	\$0	\$9,336	\$0	\$0	NA	-100.0%	NA
52600	Interest on Debt	Other DLGF Approved Debt	\$0	\$0	\$4,500	\$0	NA	NA	-100.0%
53100	Lease Rental	Buildings-Principal	\$523,500	\$529,000	\$574,500	\$573,500	9.6%	8.4%	-0.2%
54200	Advancements and Obligations	Common School Fund - Principal	\$0	\$0	\$53,750	\$53,750	NA	NA	0.0%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$0	\$32,788	\$30,638	NA	NA	-6.6%
54300	Advancements and Obligations	Civil Aid Bond Obligations - Principal	\$0	\$76,022	\$265,000	\$430,000	NA	465.6%	62.3%
54350	Advancements and Obligations	Civil Aid Bond Obligations - Interest	\$0	\$0	\$34,773	\$27,200	NA	NA	-21.8%
59200	Other Debt Services Obligations	Bank Fee	\$2,090	\$1,045	\$1,250	\$1,750	-16.3%	67.5%	40.0%
Non Operational Total			\$2,015,397	\$1,895,152	\$2,044,940	\$1,596,296	-20.8%	-15.8%	-21.9%
Prorated by Fund									

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26491 - SAA NA PERF - 2007 Account Code	\$48,284	\$0	\$0	\$0	NA	NA	NA
26491 - SIS NA PERF - 2007 Account Code	\$10,652	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA PERF - 2007 Account Code	\$16,345	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA PERF - 2007 Account Code	\$3,119	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$227,765	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$47,753	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$50,006	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$13,845	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$3,191	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$385	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$316	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$134	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$406,605	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$95,520	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$70,583	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$27,718	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$15,995	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$3,951	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$2,913	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$1,140	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,046,221	\$0	\$0	\$0	NA	NA	NA